Before the **Federal Communications Commission** Washington, D.C. 20554

In the Matter of)	
Universal Service Contribution Methodology)	WC Docket No. 06-122
Request for Review of Decision of the Universal Service Administrator by BA Telecom, LLC)))	

ORDER

Adopted: April 5, 2022 Released: April 5, 2022

By the Chief, Wireline Competition Bureau:

I. INTRODUCTION

In this Order, we address a request for review filed by BA Telecom, LLC (BA Telecom or Petitioner) of a contributor audit decision by the Universal Service Administrative Company (USAC). Specifically, BA Telecom claims that in auditing its 2017 and 2018 Forms 499-A and November 2018 Form 499-Q, USAC erred in combining the company's interstate and international end-user telecommunications revenues with that of its affiliate, UVNV, Inc. (UVNV), for purposes of evaluating Petitioner's qualification for the limited international revenue exemption (LIRE). For the reasons discussed below, we deny Petitioner's request.

II. BACKGROUND

The Act and the Commission's Rules A.

Section 254(d) of the Communications Act of 1934, as amended (the Act), directs that every telecommunications carrier that provides interstate telecommunications services shall contribute, on an equitable and nondiscriminatory basis, to the specific, predictable, and sufficient mechanisms established by the Commission to preserve and advance universal service.² To this end, the Commission has determined that any entity that provides interstate telecommunications services to the public for a fee must contribute to the Fund.³ The Commission has also directed that a provider's contributions be made

(continued....)

¹ BA Telecom, LLC Request for Review of a Decision of the Universal Service Administrator, WC Docket No. 06-122 (filed Sept. 27, 2019) (Request for Review).

² 47 U.S.C. § 254(d).

³ See Federal-State Joint Board on Universal Service, CC Docket No. 96-45, Report and Order, 12 FCC Rcd 8776, 9179, para. 787 (1997) (Universal Service First Report and Order) (subsequent history omitted). The Commission also requires certain other providers of interstate telecommunications to contribute to the universal service fund. See, e.g., Universal Service Contribution Methodology et al., WC Docket Nos. 06-122, 04-36, CC Docket Nos. 96-45, 98-171, 90-571, 92-237, 99-200, 95-116, 98-170, Report and Order and Notice of Proposed Rulemaking, 21 FCC Rcd 7518 (2006) (2006 Universal Service Contribution Methodology Order) (requiring interconnected voice over Internet protocol providers to contribute to the universal service fund because they are providers of interstate telecommunications). The Act and the Commission's rules do, however, exempt certain providers from the contribution requirement. For example, providers are not required to contribute directly to the universal service fund in a given year if their contribution for that year would be less than \$10,000. 47 CFR. § 54.708. Likewise,

"on the basis of its projected collected interstate and international end-user telecommunications revenues, net of projected contributions."

- 3. The Commission's rules, however, limit the contribution obligation for entities providing predominantly international services. Specifically, the Limited International Revenues Exception (LIRE) exempts a provider from including in its contribution base its international end-user telecommunications revenues if its interstate end-user telecommunications revenues comprise less than 12% of its combined interstate and international end-user telecommunications revenues.⁵ The Commission established the LIRE in 1999 in response to a remand from the U.S. Court of Appeals for the Fifth Circuit that held that the Commission's previous rule, which had required providers with limited interstate telecommunications revenues to contribute based on both their interstate and international revenues but exempted providers without interstate telecommunications revenues,⁶ was "arbitrary and capricious and manifestly contrary to the statute" because it required many predominantly international carriers to "contribute more in universal service payments than they will generate from interstate service." The court also found that the rule was not "equitable and nondiscriminatory" as required by section 254(d) of the Act because it "damages some international carriers... more than it harms others."
- 4. The LIRE is intended to exclude from the contribution base the international end-user telecommunications revenues of any telecommunications provider whose annual contribution, based on the provider's interstate and international end-user telecommunications revenues, would exceed the amount of its interstate end-user revenues. The Commission concluded that the rule is consistent with the determination of the Fifth Circuit that requiring a carrier to pay more in universal service contributions than it derives from interstate revenues violates the requirement in section 254(d) of the Act that universal service contributions be equitable and nondiscriminatory.

B. USAC Decision

5. Petitioner provides international calling services from the United States to India and thirty-seven other countries.¹¹ According to Petitioner, the company qualified for the LIRE from 2009-2016 and paid Universal Service Fund (USF) fees exclusively on its interstate end-user telecommunications revenue.¹² Petitioner's original 2017 and 2018 Forms 499-A and November 2018 Form 499-O did not identify a holding company and, based on those filings, USAC determined that the

⁴ 47 CFR § 54.706(b); see Universal Service First Report and Order, 12 FCC Rcd at 9202, para. 836.

⁵ 47 CFR § 54.706(c).

⁶ The Commission's previous rules required all entities providing interstate telecommunications to the public for a fee to contribute to universal service support based on their interstate and international revenues, unless they qualified for the *de minimis* exception. It made no exception for entities that derived most, but not all, of their revenue from international telecommunications. *See* 47 CFR §§ 54.706, 54.708 (1999).

⁷ Texas Off. of Pub. Util. Couns. v. Fed. Commc'ns Comm'n, 183 F.3d 393, 434-435 (5th Cir. 1999) (TOPUC).

⁸ Id. at 435.

⁹ See Federal-State Joint Board on Universal Service; Access Charge Reform, CC Docket Nos. 96-45, 96-262, Report and Order, 15 FCC Rcd 1679, 1687-89, paras. 19-22 (1999) (Universal Service Eighth Report and Order).

¹⁰ See id. at 19 (citing TOPUC, 183 F.3d at 434-35).

¹¹ Request for Review at 3.

¹² *Id*.

company qualified for the LIRE and therefore did not have a direct USF liability.¹³ Petitioner later revised these forms to identify Ka'ena Corporation as its holding company.¹⁴ A separate company, UVNV, also identified Ka'ena Corporation as its holding company on its 2017 and 2018 Form 499-A.¹⁵

6. USAC performed true-up adjustments based on Petitioner's revised Forms. ¹⁶ Pursuant to section 54.706(c) of the Commission's rules, USAC considered the interstate and international end-user telecommunications revenues of both Petitioner and its affiliate, UVNV, when it evaluated each entity's eligibility for the LIRE. ¹⁷ Based on the combined revenues, USAC determined that Petitioner no longer qualified for the LIRE and calculated the company's contribution liability based on both its international and interstate end-user telecommunications revenues, rather than on the interstate revenues alone. ¹⁸ Petitioner appealed USAC's decision, requesting that USAC restore the company's LIRE qualification. ¹⁹ USAC denied the appeal on July 29, 2019. ²⁰

C. Petitioner's Request for Review

7. Petitioner filed a request for review of USAC's decision on September 27, 2019.²¹ In the request for review, Petitioner argues that by combining Petitioner and UVNV's end-user interstate and international telecommunications revenue to determine Petitioner's LIRE qualification, USAC improperly interpreted section 54.706(c) of the Commission's rules "in contravention of its limited authority."²² Petitioner argues that section 54.706(c) reflects the Commission's intent "to cover a reporting entity's Non-Filer Affiliates, such as *de minimis*, governmental, or systems integrators/self-providers - entities which are themselves exempt from contributing to the USF for specific reasons (even though they may derive revenue from both interstate and international telecommunications)."²³ Petitioner argues that by reading the rule to require inclusion of revenue from all affiliated telecommunication providers rather than limiting it to non-contributing affiliates, USAC applied an interpretation of section 54.706(c) that: 1) is contrary to the Commission's intent in adopting the rule; 2) leads to absurd and impractical results; 3) violates judicial precedent from which the LIRE is derived; and 4) conflicts with principles of statutory construction. ²⁴

III. DISCUSSION

8. We find that USAC correctly applied section 54.706(c) of the Commission's rules in determining Petitioner's contribution obligation. Section 54.706(c) of the rules requires USAC, for purposes of identifying a filer's eligibility for the LIRE, to consider the combined interstate and

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13 Id.

14 Id. at 3-4.

15 Id.

16 Id.

17 Request for Review at 4.

18 Id.

19 Id. at 5.

20 Id.

21 See supra note 1.

22 Request for Review at 5-6.
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²³ *Id.* at 10. Petitioner argues that when the Commission adopted section 54.706(c) in 1999, the Commission "recognized a clear distinction between Filers and Non-Filers" and uses these terms in its petition. *See, e.g., id.* at 10-11. For purposes of this order we refer to these parties as "filers" or "contributors" and "non-contributors."

²⁴ *Id.* at 7-20. Petitioner argues that the reference in section 54.706(c) to an entity's affiliates was intended to cover a reporting entity's non-filer affiliates, such as *de minimis*, governmental, or systems integrators/self-providers. *Id.*

international revenues of an entity and *all* of its affiliates. As such, USAC was correct to combine Petitioner's interstate and international revenues with that of its affiliate, UVNV, for purposes of determining whether Petitioner qualified for the LIRE.

A. USAC's Implementation of Section 54.706(c) is Consistent with the Commission's Intent

9. Section 54.706(c) states:

An entity required to contribute to the federal universal service support mechanism whose projected collected interstate end-user telecommunications revenues comprise less than 12 percent of its combined projected collected interstate and international end-user telecommunications shall contribute based only on such entity's projected collected interstate end-user telecommunications revenues, net of projected contributions. For purposes of this paragraph, an 'entity' shall refer to the entity that is subject to the universal service reporting requirements in § 54.711 and shall include *all* of that entity's affiliated providers of interstate and international telecommunications and telecommunications services.²⁵

- 10. We find that the plain language of 54.706(c) unambiguously requires USAC to consider the interstate and international telecommunications and telecommunications services of *all* of a filer's affiliates. Had the Commission intended to refer only to a subset of affiliates in its definition of "entity" it would have done so. The Form 499-A instructions support this finding in directing filers to determine their LIRE eligibility by excluding their international revenues from their contribution base if the total amount of interstate revenues for the filer "consolidated with *all* affiliates is less than [the current LIRE threshold percentage of the total interstate and international revenues] for the filer consolidated with *all* affiliates."²⁶
- 11. Despite the clear language of the LIRE rule and the Form 499-A filing instructions, Petitioner asserts that the Commission intended to include only non-contributing entities, claiming that this intent "is apparent not only from the reading of the provision in its entirety, but also from the context in which the FCC promulgated the regulation, as well as the purpose of the regulation."²⁷ Petitioner argues that the Commission expanded the definition of "entity" in the second sentence of the rule to include only these non-contributing affiliates because it intended to prevent a LIRE-qualifying entity from circumventing the contribution obligation on some of its international revenues by hiding revenues in a shell company that would be exempt from contributing to the Fund (*i.e.* a *de minimis* provider).²⁸ We do not agree.

²⁵ 47 CFR § 54.706(c) (emphasis added).

²⁶ See, e.g., 2017 Instructions to the Telecommunications Reporting Worksheet, FCC Form 499-A at 50 (emphasis added) ("Line 423(e) is excluded from the contribution base if the total of amounts on Line 423(d) for the filer consolidated with all affiliates is less than 12% of the total of Line 423(d) + Line 42(e) for the filer consolidated with all affiliates.").

²⁷ Petitioner states that when the Commission adopted section 54.706(c) in 1999, it "recognized a clear distinction between Filers and Non-Filers" that were exempt from contributions despite the fact that they derived revenues from providing telecommunications services. The Petitioner argues that "[a]gainst this backdrop, in 1999, the FCC adopted the LIRE exemption, as embodied in Section 54.70(c). Because the Commission knew that certain Non-Filers still derived telecommunications revenues, it adopted the second sentence of Section 54.706(c)." Request for Review at 10-11.

²⁸ Request for Review at 12, n.32.

- 12. Petitioner's interpretation of affiliates effectively strips the rule of the purpose of specifically defining "entity" for LIRE eligibility. First, with the exception of *de minimis* providers, the providers that are exempt from contributing to the Fund have little or no international service by virtue of the nature of their service.²⁹ In addition, a provider qualifies for the *de minimis* exemption only if its contribution obligation does not exceed \$10,000.³⁰ The amount of international revenue a filer could shelter in a *de minimis* subsidiary therefore is limited. We find it illogical to interpret the Commission's reference in section 54.706(c) to *all affiliates* to pertain to only certain affiliates that have little to no international telecommunications revenues.
- 13. Petitioner's interpretation of the rule would permit any provider including the largest providers of interstate service to avoid contributing on their international revenue by creating subsidiaries for the provision of their international telecommunications service offerings. This is precisely an outcome that section 54.706(c) intends to prevent. Indeed, when the Commission adopted the LIRE, it expressly declined to exempt all international revenues from contributions and instead designed a limited exemption for only those international providers whose interstate service is ancillary to their primary international operations.³¹ The Commission concluded that the LIRE addressed the *TOPUC* court's concerns that such carriers are not disadvantaged vis-à-vis exclusively international providers not subject to any universal service contribution requirements.³² Section 54.706(c) limits the exemption by basing eligibility on the combined revenues of affiliated entities.
- 14. Petitioner argues that inclusion of all affiliate(s)' revenues in the calculation is inconsistent with the Commission's stated intent to adopt a rule that allows providers to know whether they qualify for the LIRE "as soon as they prepare their worksheet" because it requires the contributor to investigate and determine the interstate and international revenue of their affiliates.³³ Petitioner's reliance on this statement, however, is misplaced. When the Commission adopted the LIRE, it considered two alternative methods for creating the LIRE one based on a predetermined percentage of the provider's interstate revenues and one based on the relationship between a provider's actual contribution and the amount of its interstate revenues, determined quarterly.³⁴ The Commission declined to adopt the latter approach, finding that it was not as specific and predictable as a methodology that would determine LIRE eligibility based on a specified percentage.³⁵ The language cited by Petitioner was referring to the

²⁹ In addition to *de minimus* providers, exempt entities include non-profit health care providers; broadcasters; systems integrators that derive less than five percent of their systems integration revenues from the resale of telecommunications, government entities that purchase telecommunications services in bulk on behalf of themselves, entities that offer interstate telecommunications to public safety or government entities but not to others, and public safety and local governmental entities non-profit schools, colleges, universities, and libraries. 2022 Form 499-A Instructions at 7-9.

^{30 47} CFR § 54.708.

³¹ Universal Service Eighth Report and Order, 15 FCC Rcd at 1689, para. 22 ("We decline to adopt a more expansive exception than the rule adopted here, or to exclude international revenues from the contribution requirement altogether in light of section 254(d)'s mandate requiring all interstate telecommunications providers to contribute without regard to whether those providers' revenues are interstate or international.").

³² Universal Service Eighth Report and Order, 15 FCC Rcd at 1689, para. 21.

³³ Request for Review at 12-13 (citing *Universal Service Eighth Report and Order*, 15 FCC Rcd at 1689, para. 24 ("As soon as providers prepare their worksheets they will know with certainty whether their interstate end-user telecommunications revenues [meet the LIRE threshold].")).

³⁴ Universal Service Eighth Report and Order, 15 FCC Rcd at 1689-90, paras. 24-25. The Commission found that under the latter approach, "the provider's eligibility for the exception would depend on the level of the quarterly contribution factor, which varies from quarter to quarter, and providers with a percentage of interstate end-user telecommunications revenues close to the contribution factor would not know with certainty whether they qualified for the exception until the contribution factor was announced shortly before the beginning of each quarter.

³⁵ Universal Service Eighth Report and Order, 15 FCC Rcd at 1689, para 24.

benefits of adopting the current LIRE methodology vis-à-vis the alternative methodology. It is not evidence of the Commission's intent to include only a subset of an entity's affiliates when calculating that entity's LIRE eligibility. We therefore reject Petitioner's argument that section 54.706(c) of the Commission's rules reflects the Commission's intent that only the revenues of non-contributing affiliates be considered when determining an entity's eligibility for the LIRE.³⁶

B. USAC's Interpretation of the Rule Does Not Yield Absurd Results

- 15. Petitioner next argues that USAC's interpretation of the rule leads to "absurd results." Specifically, Petitioner argues that combining the revenues of all of an entity's affiliates to determine its LIRE eligibility essentially requires affiliated entities to report on a consolidated basis and effectively requires USAC to audit all of the affiliated entities. Petitioner claims that this practice "strip[s] the corporate identity of each individual affiliate, treating them as a single entity in violation of principles of corporate sovereignty" and unduly burdens corporations with multiple affiliates by requiring coordinated reporting. These arguments have no merit. On the source of the rule leads to "absurd results."
- 16. A Form 499-A filing entity's need for coordination with its affiliates for purposes of determining eligibility for the LIRE does not require filing on a consolidated basis. Indeed, affiliated companies are not permitted to file on a consolidated basis unless they meet a number of specific criteria, which are not present here, and even then, consolidated filing is optional.⁴¹ Affiliated companies that do not meet the requisite criteria must file on an individual basis and merely identify their affiliated filers (typically the name of the filer's holding company or controlling entity, if any) on Line 106 of their Forms 499-A.⁴² For purposes of determining whether a provider qualifies for the LIRE, USAC merely uses Line 106 to identify the affiliate(s) of the provider claiming the LIRE and their combined interstate and international revenue as reported on their annual Forms 499-A. Contrary to Petitioner's argument, USAC does not conduct an audit of an entity's affiliates for purposes of determining whether that entity qualifies for the LIRE.⁴³ We find no basis for concluding that consolidating the revenues of BA Telecom and its affiliate for purpose of determining LIRE eligibility "has stripped the company of its corporate identity."⁴⁴
- 17. We also find no merit in the argument that the requirement to coordinate with affiliates is unduly burdensome and discriminatory because it does not apply to companies that do not have affiliates. Consideration of contributors' affiliates for the purpose of determining whether they qualify for the LIRE is no more burdensome than qualification requirements based on affiliate relationships set

³⁶ Request for Review at 10-11.

³⁷ *Id.* at 14-18.

³⁸ *Id.* at 15-16.

³⁹ *Id.* at 16-17.

⁴⁰ Indeed, Petitioner's arguments here essentially amount to an untimely filed petition for reconsideration of the LIRE rule that was adopted in the *Universal Service Eighth Report and Order* in 1999." *Universal Service Eighth Report and Order*, 15 FCC Rcd at 1687-89, paras. 19-22.

⁴¹ See 2022 Form 499-A Instructions at 11-12.

⁴² See id. at 16.

⁴³ Providers subject to a USAC audit must provide detailed documentation such as financial statements, information about customers, and general ledger information to show that they are in compliance with the contribution rules. *See* https://www.usac.org/about/appeals-audits/beneficiary-and-contributor-audit-program-bcap/ (last visited Apr. 5, 2022); *see also* https://www.usac.org/wp-content/uploads/about/documents/pdf/audit/Contributors-Audit.pdf (last visited Apr. 5, 2022).

⁴⁴ Request for Review at 16-17.

⁴⁵ Id. at 17-18.

forth in other Commission rules.⁴⁶ Neither does this argument advance Petitioner's case in claiming the LIRE rule is meant to apply to only non-filer affiliates as that interpretation too would still require coordination with affiliates.

C. Petitioner's Other Claims Are Also Meritless

- Petitioner argues that USAC's interpretation of section 54.706(c) renders language in the provision that defines the term "entity" superfluous and violates principles of statutory construction.⁴⁷ In addition, Petitioner argues that the Fifth Circuit's use of the term "carrier" in *TOPUC* refers to a single contributor, which under the Commission's rules refers to individual filers.⁴⁸ Petitioner further argues that the court therefore "effectively invalidated any requirement that would obligate <u>any single contributor</u> to contribute more to the USF <u>than that contributor</u> could generate in interstate revenues."⁴⁹ We find that Petitioner's argument is meritless and relies on a strained reading of both the rule and the *TOPUC* decision. As discussed above, Petitioner's interpretation of the rule is at odds with the plain language of the text and would allow providers to exempt all of their international revenue, no matter what their relative percentages of interstate and international revenue, by creating a single subsidiary for the provision of all of their international service an outcome expressly rejected by the Commission when it adopted the LIRE.⁵⁰
- Petitioner's due process rights because it 1) applied an interpretation of section 54.706(c) that had not been adopted by the Commission, and 2) did not provide notice to Petitioner "that the rule would be applied in this manner." We reject these arguments. Section 54.706(c) clearly states that for purposes of determining an entity's LIRE eligibility, that entity "shall include all of that entity's affiliated providers of interstate and international telecommunications and telecommunications services." In addition, the Form 499-A Instructions direct filers to calculate their LIRE eligibility based on the interstate and international contribution base for "all affiliates." Contrary to Petitioner's claim, the Commission applies the same interpretation of section 54.706(c) as USAC did in the instant appeal, and indeed did so

⁴⁶ See, e.g., 47 CFR § 64.2101 (stating that the threshold of 100,000 domestic retail subscriber lines includes "the total of all business and residential fixed subscriber lines and mobile phones and aggregated over *all of the provider*" *affiliates*") (emphasis added); 47 CFR § 1.2110(c); Amendment of Part 1 of the Commission's Rules—Competitive Bidding Procedures, WT Docket No. 97082, *Order on Reconsideration of the Third Report and Order, Fifth Report and Order, and Fourth Further Notice of Proposed Rule Making*, 15 FCC Rcd 15293 at 15323-27, paras. 58-67 (2000) (modified by Erratum, DA 00-2475 (rel. Nov. 3, 2000)) (requiring that the aggregated gross revenues of the applicant, its controlling interests and their affiliates be attributed to the applicant when assessing whether an applicant is eligible for the Commission's small business provisions).

⁴⁷ Request for Review at 18-19. Petitioner asserts that the term "entity" refers to the subject of the universal service reporting requirements in section 54.711, making additional reference to the entity's affiliated providers superfluous. Petitioner argues that the language "shall include all of that entity's affiliated providers of interstate and telecommunications services" refers to something "in addition to and distinct from" an entity with contribution and reporting obligations. *Id.* at 19. According to Petitioner, USAC's interpretation "would render much of the definition superfluous because an entity's reporting and contributing affiliates would be considered 'entities[.]" *Id.*

⁴⁸ Id. at 9.

⁴⁹ Request for Review at 7-9. Petitioner asserts that under the Commission's rules, "contributors' are independent individual filers." *Id.*

⁵⁰ See Universal Service Eighth Report and Order, 15 FCC Rcd at 1689, para. 22 (declining to exclude international revenues from the contribution requirement).

⁵¹ Request for Review at 20.

⁵² See, e.g., 2022 Form 499-A Instructions at Appendix A ("Line 423(e) is excluded from the contribution base if the total of amounts on Line 423(d) for the filer consolidated with all affiliates is less than 12% of the total of Line 423(d) + Line 423(e) for the filer consolidated with all affiliates. See 47 CFR § 54.706(c)").

just recently in granting a waiver of the LIRE eligibility percentage.⁵³ Because Petitioner and UVNV are commonly held by Ka'ena, they are "under common ownership" of that company, and accordingly, they are affiliated entities under the plain language of the statute and the rule.⁵⁴ Petitioner knew, or should have known, that USAC would combine BA Telecom's revenues with those of UVNV for purposes of determining whether BA Telecom was eligible for the LIRE. We therefore reject its claim that it did not have notice that USAC would interpret and apply the rule as it correctly did.⁵⁵

IV. CONCLUSION

20. For the reasons discussed above, we find that USAC appropriately applied section 54.706(c) of the Commission's rules when it combined the revenues of both BA Telecom and UVNV to determine BA Telecom's eligibility for the LIRE. Accordingly, we deny Petitioner's request to reverse USAC's decision.

V. ORDERING CLAUSES

- 21. ACCORDINGLY, IT IS ORDERED, pursuant to the authority contained in sections 1–4 and 254 of the Communications Act of 1934, as amended, 47 U.S.C. §§ 151–154, 254, and pursuant to sections 0.91, 0.291, and 54.722 of the Commission's rules, 47 CFR §§ 0.91, 0.291, 54.722, the request for review filed by BA Telecom, LLC IS DENIED.
- 22. IT IS FURTHER ORDERED, pursuant to section 1.102(b)(1) of the Commission's rules, 47 CFR § 1.102(b)(1), that this order SHALL BE EFFECTIVE upon release.

FEDERAL COMMUNICATIONS COMMISSION

Trent B. Harkrader Chief Wireline Competition Bureau

⁵³ See In the Matter of Tata Communications (America), Inc., and Tata Communications (Guam), L.L.C. Request for Waiver of Section 54.706(a) of the Commission's Rules, WC Docket No. 06-122, Order, 36 FCC Red 5759 (WCB 2021) (considering the combined revenue of Tata Communications and its Guam affiliate for purposes of determining whether Tata qualifies for the LIRE).

⁵⁴ 47 U.S.C. § 153(2) (defining affiliate as "a person that (directly or indirectly) owns or controls, is owned or controlled by, or is under common ownership or control with, another person. For purposes of this paragraph, the term 'own' means to own an equity interest (or the equivalent thereof) of more than 10 percent.").

⁵⁵ Request for Review at 20.